

**GOVERNMENT OF RAJASTHAN  
INDUSTRIES (Gr-I) DEPARTMENT**

No. F.5(7)Industries/1/2013

Date: 17.04.2015

**ORDER**

Whereas a Memorandum of Understanding (hereinafter to be referred as MoU) has taken place between the State Government and the Honda Siel Cars India Limited, now known as Honda Cars India Limited (hereinafter to be referred as HCIL), on the 3rd of May, 2007 for setting up of Car Manufacturing Plant, Research & Development Centre and Suppliers' Units in Rajasthan and whereas Clause "3.15(c)" of the MoU provides for payment of cash subsidy by the State Government to HCIL, now, therefore, the State Government hereby prescribes the following procedure for claim and disbursement of cash subsidy under the said MoU:

**1. General Provisions:**

A. Cash subsidy (on a quarterly basis) equivalent to 100% of output tax in respect of the sale of motor car manufactured by HCIL in the State and the amount of tax under CST Act, on interstate sale of such motor car made by HCIL shall be payable to HCIL. The subsidy on the sales made in the State shall be allowed, subject to the condition that motor car shall be registered in the State under the Motor Vehicle Act.

B. The maximum amount of subsidy shall be 100% of the total amount of output tax(es) that is VAT and CST or SGST (whenever introduced);

- (i) on account of sales within the State (VAT) and,
- (ii) on account of sales in the course of interstate trade and commerce (CST); of motor car manufactured by HCIL in the State.

However, no subsidy shall be allowed on the sales made, in any manner, outside the State of Rajasthan.

C. The cash subsidy shall be available to the enterprise till the amount of subsidy reaches to 1/3rd (one third) of the total eligible fixed capital investment (as defined in MoU) made in the project during the first seven years, or for a period of fourteen years from effective date (as defined in MoU), whichever is earlier.

D. The subsidy allowed to HCIL under this clause shall be provisional and shall be recovered as arrears of land revenue along with the interest at the rate of 18% per annum;

- (i) Where HCIL fails to full fill all the obligations mentioned in MoU; and /or

- (ii) Where any overpayment of subsidy is found to have been made to HCIL by the Officer disbursing the subsidy; and /or
  - (iii) Where HCIL has obtained the cash subsidy by misrepresentation of facts or by furnishing false information.
- E. The subsidy shall not be allowed, of the amount of output tax, on the sales of motor car manufactured by HCIL in the State to its subsidiaries and/or Marketing Wing and/or its dealers, who disposes of said goods other than by way of sale within the State.
- 2. **Procedure for determination of Eligible Fixed Capital Investment and issuance of Entitlement Certificate for grant of cash subsidy:**
  - (i) The amount of EFCI shall be determined by the State Level Screening Committee (hereinafter referred to as "SLSC") constituted under RIPS-2010, from time to time.
  - (ii) For determination of EFCI, for the first time, HCIL shall submit an application in Form-A appended to this order, along with proof of investment duly verified by the Chartered Accountant, before the Member Secretary, SLSC within 90 days of the issuance of this order. However, the subsequent application for determination and increase in EFCI shall be submitted by HCIL in Form -C appended to this order, along with proof of additional investment duly verified by the Chartered Accountant, before the Member Secretary, SLSC, as and when required.
  - (iii) The Member Secretary, SLSC shall place the application before the State Level Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
  - (iv) Where the application has been filed beyond the time period as provided in sub-clause (ii) above, the SLSC may condone the delay in filing of the application.
  - (v) The SLSC after examination of application shall determine the amount of eligible EFCI and increase in EFCI, as the case may be.

After approval of EFCI by the SLSC, a "Certificate of Entitlement for grant of cash subsidy and determination of EFCI" shall be issued by the Member Secretary, SLSC:

- (a) in the Form-B appended to this order, if the EFCI is determined for the first time; and
- (b) in the Form-D appended to this order, if the EFCI is determined and increased in subsequent application;

and shall forward the copies to all concerned immediately but not later than seven days from the date of approval by the SLSC, unless specifically extended for reasons to be recorded in writing.

3. **Procedure for disbursement of cash subsidy:**

- (i) For disbursement of subsidy, HCIL after having received the Entitlement Certificate shall apply on quarterly basis in the Form -E appended to this order. However, initially single application for disbursement of subsidy may be submitted by HCIL for the quarters which have already fallen due before the issuance of Entitlement Certificate.
- (ii) After having received the application in Form-E, the Commissioner Industries shall verify from the Commissioner, Commercial Taxes, the amount of output tax and the tax under CST Act, 1956, if any, in respect of sale of motor car manufactured by HCIL in the State.
- (iii) The Commissioner Industries after having received the verification regarding the amount of output tax and the tax under CST Act, 1956, if any, in respect of sale of motor car manufactured by HCIL in the State, shall pass an order for sanction of subsidy, and disburse the subsidy to HCIL through demand draft /pay order/cheque /ECS by remittance into the bank account of the HCIL.
- (iv) Commissioner Industries shall maintain the information related to eligible EFCI, subsidy disbursed and period availed/ balance in Form-F appended to this order.

4. **Applicability of the provisions of RVAT Act, 2003, CST Act, 1956 and any Act regarding Goods and Service Tax, whenever introduced:**

Provision of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and any Act regarding Goods and Service Tax,( whenever introduced) along with rules made there under shall be applicable for the purpose of this order.

5. **Breach of condition:**

In case of breach of any condition, the Officer disbursing the subsidy shall refer the matter to the State Empowered Committee constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 (Act No. 7 of 2011). After affording opportunity of being heard to the enterprise, where the said Committee is of the opinion that a breach of condition has been committed it shall order to the Officer disbursing the subsidy to recover the amount along with interest as provided under sub clause D of clause 1 of the package.

6. **Authority for Interpretation and Review of modification of this order:**

Any matter pertaining to interpretation of any clause of the order shall be referred to the Government of Rajasthan in the Industries Department. The decision of Industries Department in such matters shall be final. The State Government in Industries Department reserves the right to review or modify the order as and when required.

By Order of the Governor

- sd -

( Iqbal Khan )

Joint Secretary to Government

Copy forwarded to the following for information and necessary action :-

- Ph. Sethi*
1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in today's extra ordinary Gazette. It is requested that 10 copies of this order may be sent to this Department and 20 copies with bill may be sent to Commissioner, Industries, Rajasthan, Udyog Bhawa, Tilak Marg, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
  2. Secretary to Hon'ble Chief Minister (Finance), Rajasthan.
  3. SA to Hon'ble Industries Minister, Rajasthan, Jaipur.
  4. Sr. DS to Chief Secretary, Rajasthan, Jaipur.
  5. PS to Principal Secretary, Industries, Rajasthan, Jaipur.
  6. PS to Principal Secretary Finance, Rajasthan, Jaipur.
  7. PS to Secretary Finance (Revenue), Rajasthan, Jaipur.
  8. PS to Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
  9. PS to Commissioner, Industries, Rajasthan, Jaipur.
  10. PS to Managing Director, RIICO Ltd., Jaipur.
  11. PS to Commissioner, BIP, Rajasthan, Jaipur.
  12. Shri Sanjeev Saxena, Nodal Officer IT, Industries Department, Jaipur.
  13. M/s Honda Cars India Limited, Corporate Office- Plot No. A-1, Sector 40/41, Surajpur-Kasna Road, Greater Noida Industrial Development Area, Distt. Gautam Budh Nagar (U.P.)
  14. Guard file.

*17/4/15*  
Joint Secretary to Government

## FORM-A

### Application for Determination of Eligible Fixed Capital Investment (For first time)

To  
The Member Secretary  
State Level Screening Committee  
(Constituted under RIPS-2010)

|    |                                                                    |                               |
|----|--------------------------------------------------------------------|-------------------------------|
| 1. | Name of the applicant enterprise                                   | M/s. Honda Cars India Limited |
| 2. | Registration No.(TIN)                                              |                               |
| 3. | Address of the applicant enterprise                                |                               |
| 4. | e-mail address                                                     |                               |
| 5. | Branches or other place of business, if any                        |                               |
| 6. | Effective date as defined in MoU                                   |                               |
| 7. | Total Investment made up to the date of application                |                               |
| 8. | Break up of Investment for EFCI                                    |                               |
|    | (a) Land and building                                              |                               |
|    | (b) Plant and machinery, equipments or apparatus                   |                               |
|    | (c) Components, spares and accessories for the above               |                               |
|    | (d) Moulds, dies, fixtures, tolling etc.                           |                               |
|    | (e) Processes, directly or indirectly related to (a) to (d) above. |                               |
| 9. | Employment provided up to the date of application.                 |                               |

I do hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: (i) Certificate of Chartered Accountant  
(ii) Document in support of investment (Head wise)

Place:  
Date:

Signature of applicant for and on behalf of the  
Applicant Enterprise

**FORM-B**

**Certificate of Entitlement for grant of cash subsidy & determination of EFCI**

No.

Date

|    |                                             |                               |
|----|---------------------------------------------|-------------------------------|
| 1. | Name of the Enterprise                      | M/s. Honda Cars India Limited |
| 2. | Registration No.(TIN)                       |                               |
| 3. | Address of the enterprise                   |                               |
| 4. | e-mail address                              |                               |
| 5. | Branches or other place of business, if any |                               |
| 6. | Amount of EFCI (determined by SLSC)         |                               |
| 7. | Effective date as defined in MoU            |                               |

This certificate shall be valid till the subsidy amount reaches 1/3rd (one third) of the total eligible fixed capital investment made in the Project during the first seven years; from the effective dated or for a period of fourteen years from the effective date, whichever is earlier.

This certificate may be amended by the issuing authority in case any error is found in determination of EFCI.

This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the MoU.

Place

(Signature with seal)

Date

Member Secretary  
State Level Screening Committee

**FORM-C**

**Application for Determination and Increase in Eligible Fixed Capital Investment  
(Subsequent application)**

To  
The Member Secretary  
State Level Screening Committee  
(Constituted under RIPS-2010)

|    |                                                                    |                               |                           |                             |
|----|--------------------------------------------------------------------|-------------------------------|---------------------------|-----------------------------|
| 1. | Name of the applicant enterprise                                   | M/s. Honda Cars India Limited |                           |                             |
| 2. | Registration No.(TIN)                                              |                               |                           |                             |
| 3. | Address of the applicant enterprise                                |                               |                           |                             |
| 4. | e-mail address                                                     |                               |                           |                             |
| 5. | Branches or other place of business, if any                        |                               |                           |                             |
| 6. | Total Investment made prior to this application                    |                               |                           |                             |
| 7. | Total Investment made up to this application                       |                               |                           |                             |
| 8. | Amount of additional investment made (7-6)                         |                               |                           |                             |
| 9. | Break up of Investment at S.No.7 for EFCI and employment provided  | 1. Prior to this application  | 2. up to this application | 3=2-1 Additional Investment |
|    | (a) Land and building                                              |                               |                           |                             |
|    | (b) Plant and machinery, equipments or apparatus                   |                               |                           |                             |
|    | (c) Components, spares and accessories for the above               |                               |                           |                             |
|    | (d) Moulds, dies, fixtures, tolling etc.                           |                               |                           |                             |
|    | (e) Processes, directly or indirectly related to (a) to (d) above. |                               |                           |                             |
|    | Employment provided                                                |                               |                           |                             |

I do hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: (i) Certificate of Chartered Accountant  
(ii) Document in support of additional investment (Head wise)  
Covered under this application.

Place:  
Date:

Signature of applicant for and on behalf of the  
Applicant Enterprise

**FORM-D****Revised Certificate of Entitlement for grant of cash subsidy & determination of EFCI**

No.

Date:

|     |                                                                                     |                               |                                                                 |                      |
|-----|-------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------|----------------------|
| 1.  | Name of the enterprise                                                              | M/s. Honda Cars India Limited |                                                                 |                      |
| 2.  | Registration No.(TIN)                                                               |                               |                                                                 |                      |
| 3.  | Address of the enterprise                                                           |                               |                                                                 |                      |
| 4.  | e-mail address                                                                      |                               |                                                                 |                      |
| 5.  | Branches or other place of business, if any                                         |                               |                                                                 |                      |
| 6.  | Effective date as defined in MoU                                                    |                               |                                                                 |                      |
| 7.  | Amount of EFCI determined by SLSC prior to this certificate                         |                               |                                                                 |                      |
| 8.  | Amount of EFCI determined and increased by SLSC (on subsequent application of HCIL) |                               |                                                                 |                      |
| 9.  | Total amount of EFCI determined by SLSC (7+8)                                       |                               |                                                                 |                      |
| 10. | Break up of EFCI                                                                    | Prior to this certificate     | Increased by SLSC (on subsequent application of the enterprise) | Total Amount of EFCI |
|     | (a) Land and building                                                               |                               |                                                                 |                      |
|     | (b) Plant and machinery, equipments or apparatus                                    |                               |                                                                 |                      |
|     | (c) Components, spares and accessories for the above                                |                               |                                                                 |                      |
|     | (d) Moulds, dies, fixtures, tolling etc.                                            |                               |                                                                 |                      |
|     | (e) Processes directly or indirectly related to (a) to (d) above.                   |                               |                                                                 |                      |
| 11. | Employment provided up to -----<br>(mention date of application)                    |                               |                                                                 |                      |

This certificate shall be valid till the subsidy amount reaches 1/3rd (one third) of the total eligible fixed capital investment made in the Project during the first seven years; from the effective date or for a period of fourteen years from the effective date, whichever is earlier.

This certificate may be amended by the issuing authority in case any error is found in determination of EFCI.

This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the MoU.

Place

(Signature with seal)

Member Secretary

Date

State Level Screening Committee

**FORM-E**

**Application for Disbursement of Cash Subsidy**

**To**  
**The Commissioner**  
**Industries Department**  
**Udyog Bhawan,**  
**Tilak Marg, Jaipur**

|     |                                                                                                                                                                                                         |                               |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 1.  | Name of the applicant enterprise                                                                                                                                                                        | M/s. Honda Cars India Limited |
| 2.  | Registration No.(TIN)                                                                                                                                                                                   |                               |
| 3.  | Address of the applicant enterprise                                                                                                                                                                     |                               |
| 4.  | e-mail address                                                                                                                                                                                          |                               |
| 5.  | Branches or other place of business, if any                                                                                                                                                             |                               |
| 6.  | No. and date of Entitlement Certificate or revised Entitlement Certificate as applicable                                                                                                                |                               |
| 7.  | Subsidy applied for the quarter(s) (period)                                                                                                                                                             |                               |
| 8.  | Date of filing of return for the relevant quarter(s) with Commercial Taxes Department                                                                                                                   |                               |
| 9.  | Amount of output tax for the quarter (VAT+CST/SGST)                                                                                                                                                     |                               |
| 10. | Amount of output tax which has accrued due to sale of goods manufactured under the MoU [(VAT+CST)/SGST]                                                                                                 |                               |
| 11. | Amount of output tax on sale of goods covered under sub - clause E of clause 1 of the order [(VAT+CST)/SGST] (not eligible for subsidy)                                                                 |                               |
| 12. | Amount of output tax eligible for subsidy (10-11)                                                                                                                                                       |                               |
| 13. | Amount of investment made up to the quarter                                                                                                                                                             |                               |
| 14. | Number of persons employed up to the quarter                                                                                                                                                            |                               |
| 15. | Eligible fixed capital investment made in the Project during the first seven years or up to the quarter if the period is less than seven years (as per latest entitlement certificate)                  |                               |
| 16. | 1/3rd (one third) of the amount mentioned at S. No.15                                                                                                                                                   |                               |
| 17. | Total subsidy availed upto previous quarter                                                                                                                                                             |                               |
| 18. | Amount of eligible subsidy for the quarter to be disbursed (minimum of amount at S.No.12 and the difference of amount at S. No.16 and 17 provided the amount at S. No.17 is less than amount at S.No.16 |                               |

I have enclosed the proof of deposit of tax as hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: Proof of deposit of Tax (VAT/CST/SGST)

Place:

Signature of applicant for and on behalf of the  
Applicant Enterprise

Date:

**FORM-F**

Register regarding investment, employment and subsidy  
(to be maintained by Industries Department)

|    |                                               |                               |
|----|-----------------------------------------------|-------------------------------|
| 1. | Name of the beneficiary enterprise            | M/s. Honda Cars India Limited |
| 2. | Entitlement Certificate number and date       |                               |
| 3. | Minimum limit of investment                   | As per MoU                    |
| 4. | Minimum limit of employment                   | As per MoU                    |
| 5. | Time and period for investment and employment | As per MoU                    |

**Part-B (Information regarding investment, employment and subsidy)**

| S No. | Year | Quarter         | Investment made during the quarter | Investment made up to the quarter | Employment provided during the quarter | Employment provided up to the quarter | Eligible fixed capital investment made in the project up to the quarter | Total amount of eligible subsidy (1/5th of 8) | Subsidy availed up to the previous quarter | Amount of subsidy disbursed for the quarter | Total amount of subsidy availed up to the quarter |
|-------|------|-----------------|------------------------------------|-----------------------------------|----------------------------------------|---------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------|---------------------------------------------|---------------------------------------------------|
| 1.    | 2.   | 3.              | 4.                                 | 5.                                | 6.                                     | 7.                                    | 8.                                                                      | 9.                                            | 10.                                        | 11.                                         | 12.                                               |
| 1.    | I    | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 2.    | I    | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 3.    | I    | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 4.    | I    | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 5.    | II   | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 6.    | II   | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 7.    | II   | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 8.    | II   | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 9.    | III  | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 10.   | III  | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 11.   | III  | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 12.   | III  | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 13.   | IV   | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 14.   | IV   | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 15.   | IV   | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 16.   | IV   | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 17.   | V    | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 18.   | V    | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 19.   | V    | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 20.   | V    | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 21.   | VI   | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 22.   | VI   | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 23.   | VI   | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 24.   | VI   | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 25.   | VII  | 1 <sup>st</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 26.   | VII  | 2 <sup>nd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 27.   | VII  | 3 <sup>rd</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |
| 28.   | VII  | 4 <sup>th</sup> |                                    |                                   |                                        |                                       |                                                                         |                                               |                                            |                                             |                                                   |

**Part C (Information to be maintained after 7th year, if eligible for subsidy under MoU)**

**Note:** The cash subsidy shall be available to the enterprise till the amount of subsidy reaches to 1/3rd (one third) of the total eligible fixed capital investment (as defined in MoU) made in the project during the first seven years.

|                                                                                                                                        |  |
|----------------------------------------------------------------------------------------------------------------------------------------|--|
| 1/3rd (one third ) of the total eligible fixed capital investment (as defined in MoU) made in the Project during the first seven years |  |
|----------------------------------------------------------------------------------------------------------------------------------------|--|

**Information Regarding Disbursement of Subsidy**

| S. No. | Year | Quarter | Subsidy availed up to the previous quarter | Amount of subsidy disbursed for the quarter | Total amount of subsidy availed up to quarter |
|--------|------|---------|--------------------------------------------|---------------------------------------------|-----------------------------------------------|
| 1.     | 2.   | 3.      | 4.                                         | 5.                                          | 6.                                            |
| 1.     | VIII | 1st     |                                            |                                             |                                               |
| 2.     | VIII | 2nd     |                                            |                                             |                                               |
| 3.     | VIII | 3rd     |                                            |                                             |                                               |
| 4.     | VIII | 4th     |                                            |                                             |                                               |
| 5.     | IX   | 1st     |                                            |                                             |                                               |
| 6.     | IX   | 2nd     |                                            |                                             |                                               |
| 7.     | IX   | 3rd     |                                            |                                             |                                               |
| 8.     | IX   | 4th     |                                            |                                             |                                               |
| 9.     | X    | 1st     |                                            |                                             |                                               |
| 10.    | X    | 2nd     |                                            |                                             |                                               |
| 11.    | X    | 3rd     |                                            |                                             |                                               |
| 12.    | X    | 4th     |                                            |                                             |                                               |
| 13.    | XI   | 1st     |                                            |                                             |                                               |
| 14.    | XI   | 2nd     |                                            |                                             |                                               |
| 15.    | XI   | 3rd     |                                            |                                             |                                               |
| 16.    | XI   | 4th     |                                            |                                             |                                               |
| 17.    | XII  | 1st     |                                            |                                             |                                               |
| 18.    | XII  | 2nd     |                                            |                                             |                                               |
| 19.    | XII  | 3rd     |                                            |                                             |                                               |
| 20.    | XII  | 4th     |                                            |                                             |                                               |
| 21.    | XIII | 1st     |                                            |                                             |                                               |
| 22.    | XIII | 2nd     |                                            |                                             |                                               |
| 23.    | XIII | 3rd     |                                            |                                             |                                               |
| 24.    | XIII | 4th     |                                            |                                             |                                               |
| 25.    | XIV  | 1st     |                                            |                                             |                                               |
| 26.    | XIV  | 2nd     |                                            |                                             |                                               |
| 27.    | XIV  | 3rd     |                                            |                                             |                                               |
| 28.    | XIV  | 4th     |                                            |                                             |                                               |